

each current year, against all claims or demands whatsoever of all persons or bodies corporate, except the United States and this State, and the above described property, or any part thereof, may be taken and held for the payment of all the taxes assessed against said railroad company in the several counties in this State.

Road-bed, &c., declared personal property.

SEC. 102. The property mentioned in the preceding section is hereby declared to be personal for the purpose of taxation and collection of the same.

Penalty for removing personal property to avoid listment, &c.

SEC. 103. That any person who shall remove personal property, or cause the same to be removed, from the precinct of his or her residence or usual place of use or business or place of keeping or deposit of the same, for the purpose of avoiding listment of said personal property for taxation, or any person who shall fail or refuse to list such personal property as required by law, when the same shall be temporarily removed from the precinct, place of residence of the owner or other place where the same shall usually be kept or used, said owner or agent of said owner, or either of them, or, in case of a corporation, the manager or other person in charge or possession of such property, shall on conviction be fined not exceeding fifty dollars or imprisoned not exceeding thirty days.

Construction of "person" and "his or her" as affecting corporations.

SEC. 104. The words "person" and "his or her," where they occur in the foregoing section, shall be construed, where the same is applicable, to mean any and all corporations who have personal property liable to taxation.

Liability for taxes of life tenant, &c.

SEC. 105. Every person shall be liable to pay tax for the lands or town lots of which he or she may stand seized for life, by courtesy, dower, or by a husband in right of his wife, or may have the care of as guardian, executor, or as agent or attorney, having funds of the principal in his or her hands.

Failure of life tenant to pay.

SEC. 106. If any person who shall be seized of lands as tenant by courtesy or dower, or who shall be seized of lands for life or in the right of his wife, shall neglect to pay the taxes thereon so long that such lands shall be sold for the payment of the taxes, and shall not within one year after such sale redeem the same according to law, such persons shall forfeit to the person or persons next in title to such lands in remainder or reversion all the estate which he or she so neglecting as aforesaid may have in said lands, and the remainderman or reversioner may redeem said lands in the same manner that other lands may be redeemed after having been sold for taxes within one year after such forfeiture; and moreover, the person so neglecting as aforesaid shall be liable in action to the person next in title to the estate for all damages such persons may have sustained by such neglect.

Sale of land.

Estate forfeited to remainderman

Remainderman may redeem.

Action for damages.

Person having a lien on land authorized to pay taxes.

SEC. 107. Any person having a lien upon real estate may pay the taxes thereon in so far as the same are a lien upon such real estate, and the amount of taxes so paid shall from the time of payment